



CDSS

WILL LIGHTBOURNE
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
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EDMUND G. BROWN JR.
GOVERNOR

August 16, 2011

RESIDENTIALLY-BASED SERVICES LETTER NO. 04-11

TO: SELECTED COUNTY WELFARE DIRECTORS
 SELECTED CHIEF PROBATION DIRECTORS
 SELECTED LOCAL MENTAL HEALTH DIRECTORS
 SELECTED COUNTY FISCAL OFFICERS
 SELECTED COUNTY CHILD WELFARE SERVICES PROGRAM
 MANAGERS
 ALL RESIDENTIALLY BASED SERVICES PROVIDERS

SUBJECT: COST DATA REPORT FORMS FOR FINANCIAL AUDIT REPORTS
 FOR RESIDENTIALLY-BASED SERVICES (RBS) PROGRAMS

REFERENCE: WELFARE AND INSTITUTIONS CODE (W&IC) SECTION 18987.7;
 ALL COUNTY INFORMATION NOTICE (ACIN) I-91-08,
 DATED NOVEMBER 26, 2008;
 RBS LETTER NO. 03-10 DATED JUNE 21, 2010;
 W&IC SECTION 11466.21

The purpose of this letter is to disseminate specific RBS **“Cost Data Report”** forms that should be used to capture the RBS costs and which will accompany the submission of the Financial Audit Reports (FARs). The specific RBS cost data forms will include the transmittal of the FAR, certification of audited cost data, and the due date of the next FAR with RBS cost information. Also, this letter is to provide guidance to RBS providers under the RBS Pilot demonstration project regarding the preparation of a fiscal audit of the RBS program.

Background

The W&IC section 11466.21 requires all non-profit organizations (NPOs) who operate a group home or foster family agency program to submit a FAR to the California Department of Social Services (CDSS) as a condition to receive an Aid to Families With Dependent Children-Foster Care (AFDC-FC) program rate. In addition, W&IC section 18987.72(d)(2), authorized CDSS' Director to approve the use of

alternative funding models for determining the method and level of payments made under the AFDC-FC program to private NPOs who operate RBS programs. Thus, CDSS established a program rate for ten RBS providers selected from four counties who elected to participate in the RBS Pilot project.

In addition, each NPO who operates a RBS program is still required to submit a FAR, based on their combined federal revenues received. For the ten NPOs who operate a group home program and/or foster family agency, and an RBS program, their combined federal revenues will exceed the federal threshold of \$500,000. Thus, a FAR will be required annually and is due, beginning approximately 15 months from the date of the first RBS placement. Moreover, the NPO is required to submit along with the FAR and **audited** cost data information on the applicable "Cost Data Report" forms for group homes and/or foster family agency (FFA) programs, pursuant to the Manual of Policies and Procedures (MPP) section 11-405.214, as well as the RBS program.

Requirement to Report RBS Cost in the FAR

Each RBS county signed a Memorandum of Understanding (MOU) with CDSS that outlines certain provisions, such as the Fiscal Provisions (Item H), which require each RBS provider to submit a FAR to CDSS, pursuant to W&IC section 11466.21, and that the FAR will "separately identify all revenues and expenditures attributable to the RBS program. Failure to submit a FAR in accordance with the law will result in termination of the RBS rate." In addition, the FAR must include the applicable **audited** "RBS Cost Data Reports".

The CDSS modified the group home "Cost Data Report forms" to accommodate the RBS cost data and has included these forms and instructions for your convenience. Also, CDSS has provided an Extranet link to access these RBS Cost Data Report forms and instructions as follows:

FAR Due Dates for FARs for RBS Programs

Residentially-Based Services Program Costs Report (SR 3 RBS)

Residentially-Based Services Program Revenue Report (SR 3 RBS) tab

Residentially-Based Services Program Payroll & Fringe Benefit Report (SR 4r RBS) –
Residential Program

Residentially-Based Services Program Payroll & Fringe Benefit Report (SR 4c RBS) –
Community Care

Financial Audit Report Transmittal (SR 8 RBS)

Certification of Audited Cost Data (SR 10 RBS)

<http://www.cdsscounties.ca.gov/rbsfar/rbsfar.htm>

FISCAL AUDITS

The MOU also requires that each of the RBS providers have a fiscal audit/review conducted of the fiscal operations of the RBS program no sooner than twelve (12) months and no later than twenty-four (24) months after the program begins. The audits shall be conducted using the applicable standards in accordance with federal, state, and county regulations.

Purpose of a Fiscal Audit

The purpose of a fiscal audit is to evaluate the financial condition of an NPO providing foster care group home, FFA services, and RBS services to children in out-of-home care to determine whether the Title AFDC-FC program funds were spent on allowable and reasonable costs, that expenditures have the appropriate documentation, and that the NPO complies with all applicable financial laws and regulations related to the program operations. The applicable laws and regulations include the MPP, Generally Accepted Government Auditing Standards (GAGAS), and Office of Management and Budget (OMB) Circular A-133 and A-122 auditing standards.

Preparing for a Fiscal Audit

The purpose of this section of the RBS Letter is to assist RBS providers with helpful information and provide guidance that will help them to prepare for their fiscal audit of their RBS program.

Each RBS provider should ensure that the records for their RBS program are clear, concise, maintained separately from other program operations, well-organized and are made available to the County Auditor. Also, RBS expenditures should be well-documented indicating the purpose for each transaction. The better prepared you are for the audit, the more efficiently and smoothly the audit will proceed. The County Auditor will request and review records for the RBS program related to personnel, internal controls, financial records, and the Board of Directors. It is **NOT** the responsibility of the Auditor to reconstruct records. If the NPO does not have sufficient records, the Auditors will make a determination based on the records available.

Helpful Hints for the Review of Records

Review of Documents: The County Auditors will review appropriate federal and state laws and regulations and RBS program documents, such as, but not limited to:

- Federal OMB Circular A-122 Cost Principles, Attachment A and B to determine the federal allowable and reasonable costs;
- MPP state regulations for Reporting Allowable Costs (MPP Section 11-402.8);
- NPO's operating Policies and Procedures Manual;
- Board of Directors Minutes and Resolutions;
- Articles of Incorporation
- Bylaws with amendments;
- Internal Revenue Service Tax Returns;
- Fines and Penalties;
- Contractual agreements;
- Professional Services;
- Receipts and invoices;
- Bank statements and reconciliations;
- Cash withdrawals;
- Cancelled business checks;
- Petty cash disbursements;
- Lease agreements and costs;
- Executive salaries and fringe benefits;
- Expense reimbursements;
- Credit card purchases, if applicable;
- Accounts payables/receivables;
- Utilities (cell phone, electric, gas, etc);
- Maintenance and repairs;
- Equipment and capital expenditures;
- Training; and
- Travel

Testing of Financial Transactions: The County Auditors will test for appropriate controls to ensure that internal systems for program operations are adequate and that program operations are appropriately followed and documented, such as, but not limited to:

- Internal Controls via financial transactions;
- Separation of duties;
- Proper authorization of expenditures;
- Costs appropriately applied to RBS program;

- At a minimum, cash receipts and disbursements, accounts payable/receivables, general ledgers, petty cash, bank reconciliations, cancelled checks, payroll disbursements, leases (building, land, and vehicle, etc.),
- Contracts which should be properly recorded, documented, and comply with applicable regulations.
- Original receipts match expenditures; identify the RBS purpose; and in some cases, reflects Board of Directors approval.

If you have questions regarding the information contained in this RBS Letter, please contact Cora L. Dixon, Bureau Chief, at (916) 653-1802. If you have questions regarding the RBS project, contact Megan Stout, RBS Consultant, at (916) 654-1883.

Sincerely,

A handwritten signature in cursive script that reads "Barbara Eaton".

BARBARA EATON, Chief
Foster Care Audits and Rates Branch

Enclosures

c: California Alliance of Child and Family Services

RESIDENTIALLY BASED SERVICES (RBS) PROGRAM COSTS REPORT (SR 3 RBS)

This form is to collect cost information for the RBS program. Report actual allowable and reasonable costs. If the corporation provides other services (example: day care, on-site education, adult services, foster family agency, etc.), costs must be allocated to the appropriate activity and only the allowable RBS program costs are to be reported. Describe the methodology used to allocate costs if other than the standard allocation methodology indicated in current regulations (MPP Section 11-402.8 et seq.)
 NOTE: A separate cost report form must be completed for each program operated by the corporation.

Number of months in cost reporting period _____

	PROGRAM NAME (IF DIFFERENT)		CORPORATE NUMBER	PROGRAM NUMBER	CORP. FISCAL YEAR (MM/YY-HH/YY)	
	A	B			C	D
	TOTAL PROGRAM COSTS	OFFSETS	REASONABLENESS ADJUSTMENTS	FINAL AFCC-FC COSTS (COL. A MINUS COLS. B & C)	MENTAL HEALTH COSTS	PERCENTAGE OF TOTAL PROGRAM COSTS
I. RBS Residential Program Costs						
1	Child Care & Supervision	\$ -	\$ -	\$ -	\$ -	0.0%
2a	Social Work Activities, Treatment and Family Support Activities					0.0%
2b	Mental Health Treatment Services					
3	Food					0.0%
4a	Shelter Costs - Building Rent & Leases					0.0%
4b	Shelter Costs - Acquisition Mortgage Principal and Interest					0.0%
5	Building & Equipment					0.0%
6	Utilities					0.0%
7	Vehicles and Travel					0.0%
8	Child-Related Expenses					0.0%
9a	Executive Director Salary					0.0%
9b	Assistant Director Salary					0.0%
9c	RBS Program Administrator salary					0.0%
9d	All Other RBS Administrative Salaries					0.0%
9e	Financial Audit Report Costs					0.0%
9f	All Other Administration (minus Admin Salaries and FAR costs)					0.0%
10	TOTAL RBS Residential Program Costs	\$ -	\$ -	\$ -	\$ -	0.0%
II. Post RBS Community Care Costs						
11	Child Care & Supervision	\$ -	\$ -	\$ -	\$ -	0.0%
12a	Social Work Activities, Treatment and Family Support Activities					0.0%
12b	Mental Health Treatment Services					
13	Food					0.0%
14	Shelter Costs - Building Rent & Leases					0.0%
15	Utilities					0.0%

CORPORATE NAME: _____ PROGRAM NAME (IF DIFFERENT): _____ CORPORATE NUMBER: _____ PROGRAM NUMBER: _____ CORP. FISCAL YEAR (MO/YR-MO/YR): _____

COST GROUPS	A		B		C		D		E		F
	TOTAL PROGRAM COSTS		OFFSETS		REASONABLENESS ADJUSTMENTS		FINAL AFD-C-FC COSTS (COL. A MINUS COLS. B & C)		MENTAL HEALTH COSTS	PERCENTAGE OF TOTAL PROGRAM COSTS	
16 Vehicles and Travel										0.0%	
17 Child-Related Expenses										0.0%	
18a Executive Director Salary										0.0%	
18b Assistant Director Salary										0.0%	
18c RBS Program Administrator Salary										0.0%	
18d All Other RBS Administrative Salaries										0.0%	
19 All Other Administration (minus Admin Salaries)										0.0%	
20 TOTAL Post RBS Community Care Costs	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
21 GRAND TOTAL PROGRAM COSTS	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%

CDSS USE ONLY

III. Placements Information

YEAR(S).....	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
MONTHS.....													0
NUMBER OF CLIENTS.....													0

RESIDENTIALLY BASED SERVICES (RBS) PROGRAM REVENUE REPORT

CORPORATE NAME: _____ PROGRAM NAME (IF DIFFERENT) _____ CORPORATE NUMBER _____ CORPORATION FISCAL YEAR (MO/YR - MO/YR) _____

Number of month's in Cost Reporting Period Corporation	A Total Revenues	B Offsets	C Reasonableness Adjustments	D Final Revenues
REVENUE GROUPS				
1 AFDC FOSTER CARE REVENUES:				-
1a Federal AFDC payments:				-
1b Non-federal AFDC payments:				-
2 EPSDT REVENUE				-
3 MENTAL HEALTH SERVICES ACT (MHSA) REVENUE				-
4 OTHER REVENUE:				-
4a Grants				-
4b Loans				-
4c Other Revenue:				-
5 TOTAL				-

CPA CERTIFICATION:
I hereby certify that based on the annual financial audit, the costs and revenues on this report are true and correct for the financial period noted.

Signed: _____

CSSS USE ONLY:

CSSS USE ONLY

KDE DATE

RESIDENTIALLY BASED SERVICES (RBS) PROGRAM COSTS REPORT (SR 3 RBS) – Instructions

PURPOSE:

The Residentially Based Services (RBS) Cost Report (SR 3 RBS) captures monthly data on the actual, allowable, and reasonable costs of the RBS program.

INSTRUCTIONS FOR COMPLETION:

Complete one report for the RBS program. If the non-profit corporation provides other services, (e.g. day care, on-site education, adult services, foster family agency), costs must be allocated to the appropriate activity, and only the allowable RBS program costs are to be reported. Describe the methodology used to allocate costs if other than the standard allocation methodology indicated in the current Foster Care Group Home Regulations (MPP Section 11-402.8 et seq.). Enter the RBS costs and amount under column A for both RBS Residential Program Costs and for Post RBS Community Care, any Offsets under column B, and any Reasonableness Adjustments under column C. Subtract amounts entered in columns B or C from column A and enter the amount under column D for Final Aid to Families with Dependent Children-Foster Care (AFDC-FC) RBS costs. Also, enter the RBS costs for mental health treatment activities associated with the RBS Residential Program Costs and Post RBS Community Care Costs under column E. Please report all amounts to the nearest whole dollar amounts.

Corporate/Licensee Name: Enter the Corporate/Licensee name shown on the most recent Group Home Program Rate Application (SR 1).

Program Name: Enter the RBS Program Name if different from the Corporate/Licensee name.

Corporate Number: Enter the corporate number issued by the California Secretary of State.

Program Number: Enter the RBS program number assigned by the Department (e.g., 1234.10.01).

Reporting Period: Each RBS cost report shall be based on actual fiscal data consistent with the RBS provider's most recent fiscal year. For the reporting period, enter the first month and year and the last month and year for the fiscal year.

Number of months in cost report period: Enter the number of months for the cost period. For a full fiscal year, enter "12" and enter the months for the time period covered in the space provided.

COSTS GROUPS: THE NINE COST GROUP DEFINITIONS ARE AS FOLLOWS:

I. and II. RBS Residential Program Costs and Post RBS Community Care Costs

1. Child Care and Supervision (CCS): All RBS costs related to CCS under the AFDC-FC program are to be reported. These include functions of day-to-day care of the child that would be considered ordinary parental duties and supervision by the caregiver. Do not include RBS costs related to social work activities. Include payroll taxes and employee benefits. Enter the amount from line V, column (1) of the SR 4r (RBS) and the SR 4c (RBS) to the SR 3 (RBS) column A lines 1 and 11 for both the RBS Residential Program Costs and Post RBS Community Care Costs.

2a. Social Work (SW) Activities: All RBS costs related to direct social work services under the AFDC-FC program are to be reported. These include development of needs, services and discharge plans, group and individual counseling and worker-child interaction. Include payroll, payroll taxes and employee benefits, and contract costs (if social worker is on contract). Enter the amount from line V column (2) of the SR 4r (RBS) and the SR 4c (RBS) to the SR 3 (RBS) column A lines 2a and 12a for both the RBS Residential Program Costs and Post RBS Community Care Costs.

2b. Mental Health (MH) Treatment Services: All RBS costs related to mental health treatment services are to be reported. These include the evaluation, treatment, and psychometric testing performed by a mental health professional while together with the child. Also included are day treatment programs which are certified by the State Department of Mental Health. Enter the amount from line V column (3) of the SR 4r (RBS) and the SR 4c (RBS) to the SR 3 (RBS) column A lines 2b and 12b for both the RBS Residential Program Costs and Post RBS Community Care Costs.

3. Food: All RBS costs related to food planning, preparation and service kitchen supplies and foodstuff. Include food worker payroll, payroll tax and employee benefits, food expense, and kitchen supplies. The CCS costs may occur both in the RBS Residential component and the Community Care component.

RESIDENTIALLY BASED SERVICES (RBS) PROGRAM COSTS REPORT (SR 3 RBS) – Instructions

- 4a. Shelter Costs - Building Rent and Leases:** All RBS costs related to the actual lease or rental costs, use allowance for capital improvements, taxes, building insurance, and appraisals for leased or rented property. The CCS costs may occur in both the RBS Residential component and the Community Care component.
- 4b. Shelter Costs - Acquisition Mortgage Principal & Interest:** All RBS costs related to property owned by the corporation for which the corporation has clear title or a mortgage or deed of trust. Acquisition mortgage and principle must be reported. Include mortgage loans associated with the original financing arrangement. Include use allowance for capital improvements, taxes, building insurance, and appraisals for owned property.
- 5. Building and Equipment:** Include RBS costs related to building equipment, payroll, payroll taxes and employee benefits, building maintenance, contracts, supplies, equipment leases, equipment depreciation expenses, expendable equipment, and miscellaneous building and equipment expenses.
- 6. Utilities:** Include RBS costs for utilities related to electricity, natural gas, water, garbage, and sewer. The CCS costs may occur in both the RBS Residential component and the Community Care component.
- 7. Vehicles & Travel:** Include RBS costs related to vehicle leases, depreciation, operating costs and transportation of the child. Reasonable annual depreciation or lease costs for automobiles are subject to Internal Revenue Service guidelines for business use that are in effect at the time vehicle costs are incurred. Vehicle costs incurred from leaseback transactions are **unallowable**. The CCS costs may occur in both RBS the Residential component and the Community Care component.
- 8. Child Related Expenses:** Include RBS costs for clothing, personal and incidental expenses for the child, school supplies, planned activities and other child-related costs in column A. County clothing allowances will offset these costs column B with the net cost in column D. The CCS costs may occur in both the RBS Residential component and the Community Care component.
- 9a. Executive Director Salary:** Report annual salary for person designated as the RBS Executive Director, include payroll, payroll taxes, and benefits (if applicable). The CCS costs may occur both in the RBS Residential component and the Community Care component.
- 9b. Assistant Director Salary:** Report annual salary for person(s) designated as the RBS Assistant Executive Director, include payroll, payroll taxes, and benefits (if applicable). The CCS costs may occur in both the RBS Residential component and the Community Care component.
- 9c. Administrator Salary:** Report annual salary for person(s) approved by Community Care Licensing as the RBS Administrator. Include payroll, payroll taxes, and benefits (if applicable). The CCS costs may occur in both the RBS Residential component and the Community Care component.
- 9d. All Other Administrative Salaries:** Report annual payroll-related expenses for staff primarily responsible for the ongoing administration and support functions of the RBS program, including salaries and wages, overtime, payroll taxes and employee benefits which include vacation, sick leave, contributions to an employee pension plan, and dental and health insurance. The CCS costs may occur in both the RBS Residential component and the Community Care component.
- 9e. Financial Audit Report (FAR) Costs:** Report and allocate any costs incurred or associated in obtaining an independent audit of the organization's financial statements for the RBS Residential program.
- 9f. All Other Administration:** (Minus Administrative Salaries and FAR costs). All costs necessary for the ongoing administration and support functions of the RBS program minus the any costs associated with the FAR. This includes contracts, telephone, postage, freight, office supplies, administrative travel, conferences, meetings, in-service training, memberships, subscriptions, dues, printing and publications, bonding, general insurance, advertising, recruiting and other miscellaneous administrative costs. The CCS costs may occur in both the RBS Residential component and the Community Care component.
- 10. TOTAL:** For Total RBS Residential Program Costs, add lines 1 through 9f under column A, and enter the amount on line 10. For total Offsets, add lines 1 through 9f under column B, and enter the amount on line 10. For total Reasonable Adjustments add lines 1 through 9f under column C, and enter the amount on line 10. For total Final AFDC-FCC Costs, add lines 1, 2a, and 3 through 9f under column D, and enter the amount on line 10. For total Mental Health Treatment Services, add line 2b under column E, and enter the amount on line 10. Column F will automatically calculate the "Percentage of Total Costs" on line 10.
- 11 through 21. TOTAL** For Total RBS Community Care Costs, add lines 11 through 19 under Columns A, and enter the amount on line 20. For total Offsets, add lines 11 through 19 under column B, and enter the amount on line 20. For total Reasonable Adjustments, add lines 11 through 19 under column C, and enter the

RESIDENTIALLY BASED SERVICES (RBS) PROGRAM COSTS REPORT (SR 3 RBS) – Instructions

amount on line 20. For total Final AFDC-FC Costs, add lines 11, 12a, and 13 through 19 under column D, and enter the amount on line 20. For total Mental Health Treatment Services, add line 12b under column E, and enter the amount on line 20. Column F will automatically calculate the "Percentage of Total Costs" on line 21.

22. GRAND TOTAL RBS PROGRAM COSTS: For Grand Total RBS Program Costs, add lines 10 and 20 under column A, and enter the amount on line 21. For total Offsets add lines 10 and 20 under column B, and enter the amount on line 21. For total Reasonable Adjustments, add lines 10 and 20 under column C, and enter the amount on line 21. For total Final AFDC-FC Costs, add lines 10 and 20 under column D, and enter the amount on line 21. For total Mental Health Treatment Services, add lines 10 and 20 under column E, and enter the amount on line 21. Column F will automatically calculate the "Percentage of Total Costs" on line 22 for both the RBS Residential Program Costs and the RBS Community Care Costs.

III. Clients In Care

23. Indicate the number of RBS clients/placed each month in the RBS program during the reporting period.

24. RBS Revenue Report

1. AFDC-FC Revenue: Enter the total revenues received for RBS under the Aid to Families With Dependent Children-Foster Care (AFDC-FC) program under column A: 1a. Enter the Federal AFDC-FC payments and 1b. Enter the Non-federal AFDC-FC payments. Add lines 1a and 1b and enter the amount on line 1. Enter any Offsets under column B, and any Reasonableness Adjustments under column C. Subtract amounts entered in columns B or C from column A and enter the amount under column D.

2. EPSDT Revenue: Enter the total revenue under the Early Periodic Screening, Diagnosis and Treatment (EPSDT) program. Enter any Offsets under column B, and any Reasonableness Adjustments under column C. Subtract amounts entered in columns B or C from column A and enter the amount under column D.

3. MHSA Revenue: Enter the total revenue for funds paid under the Mental Health Services Act (MHSA). Enter any Offsets under column B, and any Reasonableness Adjustments under column C. Subtract amounts entered in columns B or C from column A and enter the amount under column D.

4. Other Revenues: Enter the total revenue received from other sources: 4a. Enter the amount of any Grants 4b. Enter the amount of any Loans 4c. Enter the amount of Other Revenue. Enter any Offsets under column B, and any Reasonableness Adjustments under column C. Subtract amounts entered in columns B or C from column A and enter the amount under column D.

5. TOTAL: For Total Revenues, add lines 1, 2, 3, and 4 under columns A-D and enter the amount on line 5.

**RESIDENTIALLY BASED SERVICES (RBS) PROGRAM
PAYROLL & FRINGE BENEFIT REPORT (SR 4r) RBS**

Number of months in cost reporting period _____

CORPORATE NAME:	CORPORATE NUMBER	RBS PROGRAM NUMBER			RBS PROVIDER FISCAL YEAR (MO/YR - MO/YR)
RBS RESIDENTIAL PROGRAM	(1) RBS Child Care & Supervision Residential	(2) RBS Social Work Activities Community	(3) RBS Mental Health Activities	(4) CDSS USE ONLY	
I. RBS PAYROLL (DO NOT INCLUDE BENEFITS)	\$ -	\$ -	\$ -		
II. RBS FRINGE BENEFIT EXPENSE					
1 FICA Employer Tax (Include MEDICARE)					
2 Unemployment Coverage (State & Federal)					
3 Workers' Compensation Insurance					
4 Medical Insurance Expense					
5 Retirement					
6 Other (Specify on back of form)					
TOTAL RBS FRINGE BENEFITS (Add Lines 1 through 6)	\$ -	\$ -	\$ -		
III. TOTAL RBS PAYROLL & FRINGE BENEFITS	\$ -	\$ -	\$ -		
IV. RBS CONTRACTOR COSTS	\$ -	\$ -	\$ -		
TOTAL RBS COSTS (Add Line III and Line IV) Transfer to V. Column A Lines 1, 2a, and 2b Cost Report (SR 3) RBS	\$ -	\$ -	\$ -		

CDSS USE ONLY

RESIDENTIALLY BASED SERVICES PROGRAM PAYROLL & FRINGE BENEFIT REPORT (SR 4r) RBS (Instructions)

RBS RESIDENTIAL COSTS

PURPOSE:

The Residentially Based Services (RBS) Payroll and Fringe Benefit Report (SR 4r RBS) captures actual allowable and reasonable costs on payroll and fringe benefits of children enrolled in the RBS Residential Program.

INSTRUCTIONS FOR COMPLETION:

Report all amounts to the nearest whole dollar amount.

Corporate/Licensee Name: Enter the Licensee name shown on the most recent Group Home Program Rate Application (SR 1).

Corporate Number: Enter the corporate number issued by the California Secretary of State.

Program Number: Enter the RBS program number assigned by the Department.

Reporting Period: Each RBS Payroll & Fringe Benefit Report shall be based on actual fiscal data consistent with the RBS provider's most recent fiscal year. For the reporting period enter the first month and year and the last month and year for the fiscal year.

Number of months in cost report period: Enter the number of months for the cost period. For a full fiscal year, enter "12".

I. RBS PAYROLL (DO NOT INCLUDE BENEFITS): Enter the total RBS payroll for child care and supervision under column 1, RBS payroll for social work activities under column 2, and RBS payroll for mental health treatment services under column 3.

II. RBS FRINGE BENEFIT EXPENSE:

Line 1. **FICA Employer Tax:** Enter the total FICA Employer Tax (including MEDICARE) for RBS child care and supervision under column 1, RBS social work activities under column 2, and RBS mental health treatment services under column 3.

Line 2. **Unemployment Coverage:** Enter the total unemployment coverage for RBS child care and supervision under column 1, RBS social work activities under column 2 (For example: State Unemployment Insurance, State Employment Training Tax and Federal Unemployment Insurance), and RBS mental health treatment services under column 3.

Line 3. **Workers' Compensation Insurance:** Enter workers' compensation insurance for RBS child care and supervision under column 1, RBS social work activities under column 2, and RBS mental health treatment services under column 3.

Line 4. **Medical Insurance Expense:** Enter the medical insurance expense for RBS child care and supervision under column 1, RBS social work activities under column 2 (Include medical, dental and optical plans paid for the employee by the program), and RBS mental health treatment services under column 3.

Line 5. **Retirement:** Enter the employer's contributions to a retirement plan for RBS employees for child care and supervision under column 1, RBS employees for social work activities under column 2, and RBS mental health treatment services under column 3.

Line 6. **Other:** Include such RBS items as employer-paid disability insurance, life insurance, housing allowance and the like. Enter the benefits for RBS child care and supervision under column 1, RBS social work activities under column 2, and RBS mental health treatment services under column 3.

TOTAL RBS FRINGE BENEFITS: Add lines 1 through 6 for RBS child care and supervision and enter under column 1. Add lines 1 through 6 for RBS social work activities and enter under column 2. Add lines 1 through 6 for RBS mental health treatment services and enter under column 3.

III. TOTAL RBS PAYROLL & FRINGE BENEFITS: Add RBS payroll and total RBS fringe benefits for child care and supervision and enter under column 1, RBS payroll and total RBS fringe benefits for social work activities under column 2, and payroll and total RBS fringe benefits for mental health treatment services under column 3.

IV. RBS CONTRACTOR COSTS: Enter contractor costs for RBS social work activities under column 2 and contractor costs for RBS mental health treatment services under column 3.

V. TOTAL RBS COSTS: Add lines III and IV for child care and supervision, social work activities, and mental health treatment services and enter the "Total RBS Costs" on Line V, columns 1 through 3. Columns 1 through 3 must be carried over to the RBS Cost Report (SR 3 RBS) to column A, lines 1, 2a, and 2b.

**RESIDENTIALLY BASED SERVICES (RBS) PROGRAM
PAYROLL & FRINGE BENEFIT REPORT (SR 4c) RBS**

Number of months in cost reporting period _____

CORPORATE NAME:	CORPORATE NUMBER	RBS PROGRAM NUMBER		RBS PROVIDER FISCAL YEAR (MO/YR - MO/YR)
RBS COMMUNITY CARE	(1) RBS Child Care & Supervision Residential	(2) RBS Social Work Activities Community	(3) RBS Mental Health Activities	(4) CDSS USE ONLY
I. RBS PAYROLL (DO NOT INCLUDE BENEFITS)	\$ -	\$ -	\$ -	
II. RBS FRINGE BENEFIT EXPENSE				
1 FICA Employer Tax (Include MEDICARE)				
2 Unemployment Coverage (State & Federal)				
3 Workers' Compensation Insurance				
4 Medical Insurance Expense				
5 Retirement				
6 Other (Specify on back of form)				
TOTAL RBS FRINGE BENEFITS (Add Lines 1 through 6)	\$ -	\$ -	\$ -	
III. TOTAL RBS PAYROLL & FRINGE BENEFITS	\$ -	\$ -	\$ -	
IV. RBS CONTRACTOR COSTS	\$ -	\$ -	\$ -	
TOTAL RBS COSTS (Add Line III and Line IV) Transfer to V. Column A Lines 11, 12a, and 12b Cost Report (SR 3) RBS	\$ -	\$ -	\$ -	

CDSS USE ONLY

**RESIDENTIALLY BASED SERVICES PROGRAM
PAYROLL & FRINGE BENEFIT REPORT (SR 4c) RBS (Instructions)**

RBS COMMUNITY CARE

PURPOSE:

The Residentially Based Services (RBS) Payroll and Fringe Benefit Report (SR 4c RBS) captures actual allowable and reasonable costs on payroll and fringe benefits of children who have been placed in Post Community-Based (less intensive treatment) facilities, such as relative placements, Foster Family Agencies, Intensive Treatment Foster Care (ITFC), etc.

INSTRUCTIONS FOR COMPLETION:

Report all amounts to the nearest whole dollar amount.

Corporate/Licensee Name: Enter the Licensee name shown on the most recent Group Home Program Rate Application (SR 1).

Corporate Number: Enter the corporate number issued by the California Secretary of State.

Program Number: Enter the RBS program number assigned by the Department.

Reporting Period: Each RBS Payroll & Fringe Benefit Report shall be based on actual fiscal data consistent with the RBS provider's most recent fiscal year. For the reporting period enter the first month and year and the last month and year for the fiscal year.

Number of months in cost report period: Enter the number of months for the cost period. For a full fiscal year, enter "12".

I. RBS PAYROLL (DO NOT INCLUDE BENEFITS): Enter the total RBS payroll for child care and supervision under column 1, RBS payroll for social work activities under column 2, and RBS payroll for mental health treatment services under column 3.

II. RBS FRINGE BENEFIT EXPENSE:

Line 1. **FICA Employer Tax:** Enter the total FICA Employer Tax (including MEDICARE) for RBS child care and supervision under column 1, RBS social work activities under column 2, and RBS mental health treatment services under column 3.

Line 2. **Unemployment Coverage:** Enter the total unemployment coverage for RBS child care and supervision under column 1, RBS social work activities under column 2 (For example: State Unemployment Insurance, State Employment Training Tax and Federal Unemployment Insurance), and RBS mental health treatment services under column 3.

Line 3. **Workers' Compensation Insurance:** Enter workers' compensation insurance for RBS child care and supervision under column 1, RBS social work activities under column 2, and RBS mental health treatment services under column 3.

Line 4. **Medical Insurance Expense:** Enter the medical insurance expense for RBS child care and supervision under column 1, RBS social work activities under column 2 (Include medical, dental and optical plans paid for the employee by the program), and RBS mental health treatment services under column 3.

Line 5. **Retirement:** Enter the employer's contributions to a retirement plan for RBS employees for child care and supervision under column 1, RBS employees for social work activities under column 2, and RBS mental health treatment services under column 3.

Line 6. **Other:** Include such RBS items as employer-paid disability insurance, life insurance, housing allowance and the like. Enter the benefits for RBS child care and supervision under column 1, RBS social work activities under column 2, and RBS mental health treatment services under column 3.

TOTAL RBS FRINGE BENEFITS: Add lines 1 through 6 for RBS child care and supervision and enter under column 1. Add lines 1 through 6 for RBS social work activities and enter under column 2. Add lines 1 through 6 for RBS mental health treatment services and enter under column 3.

III. TOTAL RBS PAYROLL & FRINGE BENEFITS: Add RBS payroll and total RBS fringe benefits for child care and supervision and enter under column 1, RBS payroll and total RBS fringe benefits for social work activities under column 2, and RBS payroll and total RBS fringe benefits for mental health treatment services under column 3.

IV. RBS CONTRACTOR COSTS: Enter contractor costs for RBS social work activities under column 2 and contractor costs for RBS mental health treatment services under column 3.

V. TOTAL RBS COSTS: Add lines III and IV for child care and supervision, social work activities, and mental health treatment services and enter the "Total RBS Costs" on Line V, columns 1 through 3. Columns 1 through 3 must be carried over to the RBS Cost Report (SR 3 RBS) to column A, lines 11, 12a, and 12b.

FINANCIAL AUDIT REPORT TRANSMITTAL*(Include with Financial Audit Report)*

The non-profit corporation should complete and submit this form, a Financial Audit Report for the most recent fiscal year and audited cost data to continue receiving an AFDC-FC program rate.

Please submit the documents to:
 California Department of Social Services
 Program and Financial Audits Bureau
 ATTENTION: Financial Audits Unit Manager
 744 P Street, MS 9-6-23
 Sacramento, California 95814

NON-PROFIT CORPORATION NAME	NAME OF EXECUTIVE DIRECTOR, ADMINISTRATOR, CEO
FEDERAL EMPLOYERS IDENTIFICATION NUMBER (FEIN)	TITLE OF PERSON LISTED ABOVE
STATE TAX IDENTIFICATION NUMBER	CORPORATE NUMBER
STREET ADDRESS	PROVIDER PHONE NUMBER
MAILING ADDRESS	PROVIDER FAX NUMBER
CITY, STATE AND ZIP CODE	E-MAIL ADDRESS

Financial Audit Report submitted as required. Below are the individual program numbers (e.g., 1234.00.01) for the Residential Based Program(s) covered by the Financial Audit Report:

Please provide information below for the corporation's most recent fiscal year:

Federal Revenue From All Source	Non-Federal Portion (State, County, Etc.)

Items included:

- _____ Financial Audit Report
- _____ Audited cost data for each program (SR 3, SR 4, SR 3 (RBS), SR 4r (RBS), SR 4c (RBS), and/or FCR 12FFA) with written documentation from independent Certified Public Accountant confirming that the cost data were audited. (Covers same reporting period as Financial Audit Report)

In compliance with the False Claims Act (31 U.S.C. §3729-3733), I certify that the information on this form is true and correct.

Printed Name Executive Director or Authorized Board Officer

Signature of Executive Director or Authorized Board Officer

Title of Person Listed Above

Date Signed

CERTIFICATION OF AUDITED COST DATA

A non-profit corporation that operates a Group Home, Foster Family Agency, and/or a Residentially Based Services (RBS) program should have their Certified Public Accountant (CPA) complete and submit this form as part of the required financial audit if the CPA has not otherwise provided written documentation which clearly shows that the required cost data reports were audited and that the information was fairly stated in all material respects in relation to the basic financial statement taken as a whole.

Please have the completed and signed form sent to:
California Department of Social Services
Program and Financial Audits Bureau
ATTENTION: Financial Audits Unit Manager
744 P Street, MS 9-6-23
Sacramento, California 95814

NON-PROFIT CORPORATION NAME	PROGRAM NUMBER(S)
STREET ADDRESS	PROGRAM FISCAL YEAR (MO/YR-MO/YR)
CITY, STATE AND ZIP CODE	PROVIDER PHONE NUMBER

The attached supplementary cost data reports are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are required as supplementary information by the California Department of Social Services in accordance with Manual of Policies and Procedures Section 11-405.214. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Check only the forms which apply: SR3 _____ SR4 _____ FCR12FFA _____
 SR3 (RBS) _____ SR 4R (RBS) _____ SR 4C (RBS) _____

In compliance with the False Claims Act (31 U.S.C. §3729-3733), I certify that the information on this form is true and correct.

PRINTED NAME OF CPA	SIGNATURE OF CPA	DATE
ADDRESS		
CITY, STATE AND ZIP CODE		